

AUDITOR/CONTROLLER-RECORDER

POLICY DESCRIPTION FORM

Department/Group: Auditor/Controller-Recorder/Fiscal Budget Code: AAA ACR
 Title: Audit Division

PRIORITY: Rank 2 of 4 FUNDING: Full Year ☒ Other ☐ Months

ITEM STATUS: Restoration ☒ Program Change ☐ Workload ☐

OPERATIONAL AND/OR FISCAL IMPACT: Clearly explain the impact on services (attach additional pages if required)

See Attached

	2003-04	Ongoing 2004-05
APPROPRIATIONS		
Salaries & Benefits (attach additional page if required)	\$ 253,929	\$ 391,694
CLASSIFICATIONS		
Budgeted Staff	Title	Amount
0.5 2272	Supervising Act III	\$37,773
0.5 16056	Internal Auditor II	\$32,008
0.5 16055	Internal Auditor II	\$32,008
0.5 5392	Internal Auditor II	\$32,008
1.0 00675	Accountant I	\$57,171
1.0 75702	Accountant II	\$62,961
Services & Supplies	\$ 253,929	\$ 391,694
Other (specify) _____		
Equipment		
FIXED ASSETS		
Item	Amount	
Reimbursements (specify) _____		
Total:	\$	\$
REVENUE (specify source)		
Billing for financial audits to Special Districts and other entities (9280)	\$ 79,171	\$ 92,000
Total:	\$	\$
LOCAL COST	\$ 174,758	\$ 299,694

AUDITOR/CONTROLLER-RECORDER

Policy Item #2 of 4 – Audit Division

As indicated in the Policy Description Form for the Supervising Accountant III, in addition to the mandatory audits that the Internal Audits Section (IAS) performs each year, an audit plan has been developed that provides for an operational audit of every County department within a four-year audit cycle. The impact of this increased audit responsibility has been to assign 2 to 3 audit assignments simultaneously to every staff member including our supervisors.

The additional operational audit workload and audit cycle requires additional staffing at the Accountant I level. The Accountant I at will assist the Internal Auditor IIs and management in performing their functions in the most efficient and effective manner.

IAS performs financial audits for part of the fiscal year that are billed to the special districts and other chargeable entities at our approved billing rate. It is anticipated that approximately \$18,000 will be billed for each of these requested positions for each fiscal year.